

**TRAILER COACH PARKS (EXCERPT)**  
**Act 243 of 1959**

**125.1041 Specific tax, collection, exception.**

Sec. 41. Each licensee shall collect and remit a specific tax of \$3.00 per month, or major fraction thereof, per occupied trailer coach, which shall be a tax upon the owners or occupants of each occupied trailer coach, including trailer coaches licensed under the provisions of Act No. 300 of the Public Acts of 1949, as amended, being sections 257.1 to 257.923 of the Compiled Laws of 1948, notwithstanding any provision of Act No. 300 of the Public Acts of 1949, as amended, to the contrary, occupying space within the trailer coach park. The specific tax shall be in lieu of any property tax levied upon the trailer coach pursuant to the provisions of Act No. 206 of the Public Acts of 1893, as amended, being sections 211.1 to 211.157 of the Compiled Laws of 1948, upon or on account of the trailer while located in the trailer coach park. The licensee of a trailer coach park shall not collect a monthly tax for any space occupied by a trailer coach accompanied by an automobile when the trailer coach and automobile bear license plates issued by any state other than this state for an accumulated period not to exceed 90 days in any 12-month period, if all the occupants of the trailer coach with accompanying automobiles are tourists or vacationists. When one or more persons occupying a trailer coach bearing a foreign license are employed or are conducting any manner of business or furnishing any service for gain within this state, there shall be no exemption from the specific tax.

**History:** 1959, Act 243, Eff. Mar. 19, 1960.

**THE GENERAL PROPERTY TAX ACT (EXCERPT)**  
**Act 206 of 1893**

**211.2a Mobile home as real property; assessment; exclusions; “travel trailer” and “camping trailer” defined.**

Sec. 2a. (1) For purposes of section 2, a mobile home which is not covered by section 41 of Act No. 243 of the Public Acts of 1959, being section 125.1041 of the Michigan Compiled Laws, and while located on land otherwise assessable as real property under this act, and whether or not permanently affixed to the soil, shall be considered real property and shall be assessed as part of the real property upon which the mobile home is located.

(2) As used in this section, “mobile home” does not include a travel trailer or camping trailer which is either parked in a campground licensed by this state for not more than 180 days in any calendar year, or parked upon private property, including a designated storage area of a licensed campground, for the sole purpose of storage.

(3) As used in this section, “mobile home” does not include a truck camper which is parked in a campground licensed by this state which is a portable structure, designed and constructed to be loaded onto, or affixed to, the bed or chassis of a truck, and which is used to provide temporary living quarters for recreational camping or travel.

(4) For purposes of this section, the following definitions shall apply:

(a) A travel trailer is a vehicular portable structure mounted on wheels and of a size and weight as not to require special highway movement permits when drawn by a stock passenger automobile or when drawn with a fifth wheel hitch mounted on a motor vehicle, and is primarily designed, constructed, and used to provide temporary living quarters for recreational camping or travel.

(b) A camping trailer is a vehicular portable temporary living quarters used for recreational camping or travel and of a size and weight as not to require special highway movement permits when drawn by a motor vehicle.

**History:** Add. 1953, Act 57, Eff. Oct. 2, 1953;—Am. 1978, Act 379, Imd. Eff. July 27, 1978;—Am. 1982, Act 539, Eff. Mar. 30, 1983.

**Popular name:** Act 206

**MICHIGAN VEHICLE CODE (EXCERPT)**  
**Act 300 of 1949**

**257.74 “Trailer coach” defined.**

Sec. 74. “Trailer coach” means every vehicle primarily designed and used as temporary living quarters for recreational, camping, or travel purposes and drawn by another vehicle.

**History:** 1949, Act 300, Eff. Sept. 23, 1949;—Am. 1951, Act 262, Eff. Sept. 28, 1951;—Am. 1978, Act 568, Eff. Jan. 6, 1979.